

(1) The term "third-party bulk filer", as used in this rule, means a person who is authorized to file and pay the taxes enumerated in Rule 810-1-6-.05 on behalf of multiple taxpayers. ~~Such term, however, shall not include any person that provides payroll tax filing and payment services to one or more employers if the person has the contractual authority to access the employer's funds for the purpose of making payroll tax payments to the Department on behalf of the employer.~~

(2) A person shall not act as a third-party bulk filer unless the person is registered with the Department.

(3) A person may apply to the Department, on a form prescribed by the Department, for registration as a third-party bulk filer under this rule, and the Department will approve the application if the properly completed application indicates that the person will comply with this rule. However, approval of the application does not grant the third-party bulk filer authority to act as an agent of the Department.

(4) Persons approved as third-party bulk filers are required to:

(a) Submit returns and payments for those taxes required to be filed electronically, in a timely manner over the Internet using the Alabama Paperless Filing System for taxpayers having a valid account with the Department.

(b) Submit a separate electronic payment for each return, account, or filing period.

(c) Permit the Department to conduct scheduled or unscheduled audits of the third-party bulk filer's books and records relating to compliance with this rule.

(d) Provide the Department with a copy of any client contract upon request. At the time the request is made, the Department will also request a copy of a valid power of attorney allowing the third-party to file returns and/or pay Alabama taxes on behalf of the client. The power of attorney must also indicate the authorization for the third-party to receive information about filings or payments directly from the Department.

(e) Electronically provide the Department, on a monthly basis, an updated client list containing at least the name, current mailing address, account number, and telephone number for those clients for whom they are authorized to file. The mailing address listed for the client must be the client's actual street or post office box address and not the third-party bulk filer's address.

1. Initial client list must show all clients.

2. Subsequent updates should show only additions and deletions.

(5) Third-party bulk filers are prohibited from including any information in marketing materials, sales materials, or advertisements that could reasonably be

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understood to mean that the Department endorses or approves any third-party bulk filer.

(6) If the Department determines that continued operation of the third-party bulk filer would present a risk of loss to its clients, the Department may revoke the registration of the third-party bulk filer and notify the clients of the revocation.

(7) If the Department determines that the third-party bulk filer is not in compliance with this rule or other Department rules applicable to taxes enumerated in Rule 810-1-6-.05, the Department may revoke the third-party bulk filer's registration.

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Authority: Sections 40-2A-7(a)(5), 40-2A-7(a)(1), 40-23-31, 40-23-83, 40-23-111, 40-30-2, Code of Alabama 1975  
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